

**IN THE UNITED STATES DISTRICT COURT  
FOR THE NORTHERN DISTRICT OF OKLAHOMA**

**UNITED STATES OF AMERICA,**

**Plaintiff,**

**v.**

**OSCAR AMOS STILLEY,**

**Defendant.**

**Case No. 09-CR-0043-SEH**

**Notice of Change of Address for Restitution Payments to the State of Arkansas**

The United States of America notifies this Court that restitution payments to the State of Arkansas in this matter should be sent to the following address: State of Arkansas, Department of Finance and Administration, Office of Admin Services, Melanie Hazeslip, PO Box 2485, Little Rock, AR 72203.

As detailed herein, the State of Arkansas previously declined to accept some restitution payments ordered in this matter because the payments were directed to a State of Arkansas office that did not know how to properly process the payments received.

On April 23, 2010, this district court sentenced Oscar Amos Stilley to fifteen years imprisonment, three years supervised release, and ordered Mr. Stilley to pay \$91,627 in restitution to the State of Arkansas and \$684,563 in restitution to the IRS. Doc. 338 - Judgment; Doc. 401 - Sentencing Transcript p. 344 lines 1-4. The Court directed restitution payments be made to the State of Arkansas at the following address:

Arkansas Department of Finance and Administration  
Income Tax Administration  
PO Box 3628  
Little Rock, Arkansas 72203.

Judgment in a Criminal Case (Doc. 338). After the imposition of Mr. Stilley's sentence, the State of Arkansas changed its procedures; restitution payments towards delinquent taxes no longer went to the Income Tax Administration, but instead went to the Revenue Division.

On November 5, 2024, Mr. Stilley filed his Response to Petition with Defenses, asserting that the Arkansas Department of Revenue has "no tax liabilities or claims against Stilley, other than those arising from each tax return filed by Stilley since his transfer to home confinement" and that "if [Mr.] Stilley pays this 'restitution' it would only go to the Arkansas Department of Revenue and be immediately paid back over to him when he files his annual state tax return." Doc. 811 ¶¶66 and 70.

Based upon Mr. Stilley's pleading, the United States made inquiry of the State of Arkansas Department of Finance and Administration. That office initially responded by letter dated November 12, 2024, stating Mr. Stilley's "outstanding balance for Arkansas Individual Income Taxes owed by Oscar Stilley for tax years 1999 – 2007 is currently \$0.00, having expired by operation of law." The letter went on to indicate that by Arkansas statute tax balances "automatically expire after the ten-year period has run." Having no outstanding balance, the State of Arkansas, Department of Finance and Administration, Income Tax Administration, was uncertain how to handle the restitution payments received, and in one or more instances may have

treated them as overpayments on Mr. Stilley's taxes and remitted the funds to Mr. Stilley.

Based upon the State of Arkansas's treatment of the restitution payments and the November 12, 2024, letter, the United States believed the State of Arkansas was declining the restitution payments ordered in this case and so notified the Court during the revocation hearing held November 13, 2024. However, in a telephone conversation held December 5, 2024, a representative of the State of Arkansas, Department of Finance and Administration, Revenue Division, advised that the State of Arkansas Department of Finance will accept restitution payments even where the underlying Certificates of Indebtedness previously filed have expired, but the addressee for these types of payments has changed from 2010 when the Court imposed sentence.

The State of Arkansas updated its processes after 2010; the State of Arkansas Income Tax Administration does not know how to handle restitution payments made where the underlying indebtedness has expired by operation of statute. To ensure payments are accepted and properly processed, restitution payments need to be mailed to:

State of Arkansas  
Department of Finance and Administration  
Office of Admin Services  
Melanie Hazeslip  
PO Box 2485  
Little Rock, AR 72203.

As noted above, in 2010 the Court ordered Mr. Stilley to pay \$91,627 in restitution to the State of Arkansas. United States Probation Office records reflect that

Mr. Stilley has paid \$4,621.53 towards restitution as of July 8, 2024, when he stopped paying (one of the bases for which the Court revoked Mr. Stilley's supervision). Giving Mr. Stilley credit for all payments, Mr. Stilley owes the State of Arkansas restitution totaling \$87,005.47.

WHEREFORE, the government respectfully notifies the Court that all future restitution payments be made to:

State of Arkansas  
Department of Finance and Administration  
Office of Admin Services  
Melanie Hazeslip  
PO Box 2485  
Little Rock, AR 72203,

in lieu of the previous addressee.

Respectfully submitted,

CLINTON J. JOHNSON  
United States Attorney

/s/ Charles A. O'Reilly  
Charles A. O'Reilly, CBA # 160980  
Trial Attorney  
110 West Seventh Street, Suite 300  
Tulsa, Oklahoma 74119  
202-616-0115  
[charles.a.o'reilly@usdoj.gov](mailto:charles.a.o'reilly@usdoj.gov)

### **Certificate of Service**

I hereby certify that on the 5th day of February 2025, I electronically transmitted the foregoing document to the Clerk of Court using the ECF System for filing and transmittal of a Notice of Electronic Filing to the following ECF recipient:

Oscar Amos Stilley  
Defendant  
Oscar Amos Stilley  
#10579-062  
Cimarron Correctional Facility  
CUSHING, OK 74023  
oscarstilley@gmail.com

/s/ Charles A. O'Reilly  
Charles A. O'Reilly, CBA # 160980  
Trial Attorney